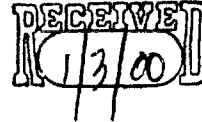




4813 '00 JAN 28 P2:34

December 10, 1999



Dr. Elizabeth Yetley
Office of Special Nutritionals
Food and Drug Administration
200 C Street SW
Washington D.C. 20204

Dear Dr. Yetley:

We are offering for sale the following product Pure Gels Fish Oil , with the following Structure/Function claim: Maintains Cardiovascular Health. The supporting side panel story is: Fish oil is an excellent source of Omega 3 essential fatty acids. Omega 3's are beneficial for heart health. Fish oil contains both EPA and DHA providing a full spectrum Omega 3 source.

The FDA disclaimer will also appear on the label.

Sincerely,

Katie Ferren
Marketing Director

97S - 0162

The Mass Market Division of Soft Gel Technologies, Inc. (SGTI)

Headquarters: 6990 Bandini Blvd. • Los Angeles, CA 90040 • Toll Free: (888) 809-0709 • Fax: (323) 721-9601

Sales: 1979 Sidesaddle Way • Roseville, CA 95661 • Phone: (916) 774-1476 • Fax: (916) 774-1477

68623

LET 4823